

EXHIBIT A

855 (Rev. 4-05)



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

May 28, 2008

Christopher Barnard
Wacker Corporation
N92 W 15000 Anthony Ave
Memomonee Falls Wi 53051

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an Industrial Facility Exemption Certificate numbered 2008-038, to Wacker Corporation, located in the City of Norton Shores, Muskegon County. This certificate was issued at the May 12, 2008 meeting of the Commission and the investment amounts approved are as follows:

Real property: \$7,100,000

Personal Property: \$2,287,390

The State Education Tax to be levied for this certificate is 0 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3272.

Sincerely,

Kelli Sobel, Executive Secretary
State Tax Commission

Enclosure

By Certified Mail

c: Donna Stokes, Assessor, City of Norton Shores

Department of Treasury
(Rev. 2-08)



Industrial Facilities Exemption Certificate

New Certificate No. 2008-038

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, hereafter referred to as the industrial facility, owned or leased by Wacker Corporation, and located at 1300 E Mt Garfield Rd, City of Norton Shores, County of Muskegon, Michigan, located within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies as a new industrial facility the property located at 1300 E Mt Garfield Rd.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of 12 year(s) for real and 12 year(s) for personal;

Real property component:

Beginning December 31, 2008, and ending December 30, 2020.

The State Education Tax to be levied for the real property component of this certificate is 0 mills.

Personal property component:

Beginning December 31, 2008, and ending December 30, 2020.

The State Education Tax to be levied for the personal property component of this certificate is 0 mills.

This Industrial Facilities Exemption Certificate is issued on May 12, 2008.



Kelli Sobel

Kelli Sobel, Executive Secretary
State Tax Commission

A TRUE COPY
ATTEST:

Deborah J. Abbruzzese

Deborah J. Abbruzzese
Michigan Department of Treasury